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Of Counsel:
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IN THE UNITED STATES BANKRUPTCY COURT

FOR THE DISTRICT OF NEVADA

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|--------------------------------|------------------------------------|
| In re: |) BK-S-09-14814 LBR |
| |) (Jointly Administered) |
| THE RHODES COMPANIES, LLC, aka |) Chapter 11 |
| Rhodes Homes, et al., |) |
| |) UNITED STATES' STATEMENT OF |
| |) ELECTION TO APPEAL TO THE UNITED |
| Reorganized Debtors. |) STATES DISTRICT COURT FOR THE |
| |) DISTRICT OF NEVADA |

On May 17, 2012, the United States of America filed a Notice of Appeal from the Order Disallowing And Expunging Claim No. 7 (Docket No. 1697) entered in this matter on May 3, 2012. Pursuant to 28 U.S.C. §158(c)(1)(A) and Fed.R.Bank.P. 8001(e), the United States hereby elects to have the appeal heard by the United States District Court for the District of Nevada.

Dated this 17th day of May, 2012.

KATHRYN KENEALLY
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/s/ Virginia Cronan Lowe
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